EXHIBIT 4

May 23, 2001

Mr. Gerhard Eberle, CEO Ex-Cell-O Corporation Werkzeugmachinen Sondermaschinen

Dear Mr. Eberle,

This letter is written in reference to the Ex-Cell-O grinding machine (XG-690—P.O. 53510037) with a quoted delivery date to Saginaw, Michigan on or before Sept. 15, 2000. The requirements that the grinding machine be manufactured in strict accordance with the purchase order and specifications as well as delivery on or before September 15, 2000 were material and essential provisions of the purchase contract. Your extreme delay in delivery of this machine has caused H.E. Services and its customer, Delphi Saginaw, numerous problems, much expense and lost opportunities, some of which have been outlined to you in previous correspondence.

This letter is to inform you that the subject grinding machine must be demonstrated to our satisfaction to be in complete compliance per the purchase contract and specifications and then delivered to our floor in Saginaw, Michigan by no later than July 15, 2001 or we reserve the right to terminate this purchase order in its entirety. Termination will result in no payment from us with respect to this project and we would reserve the right to claim the damages we have incurred due to your breach of the purchase contract. Therefore, time is of the utmost essence.

If you have any questions, please do not hesitate to contact us.

Sincerely:

Joseph A. Stearns
VP Engineering and Manufacturing

Cc. Uli Stuhlmuller, Ex-Cell-O Robert Backie, H. E. Services, CEO Timothy Fortier, H. E. Services President

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